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From:

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To:

Cc:

Subject: RE: TEFRA Procedural Issue

If you have an adjustment, you should follow both TEFRA and non-TEFRA procedures. If there is no adjustment, it doesn't matter. Our primary position would be that TEFRA does not apply because a return showing only one partner does not constitute a "partnership return" within the meaning of section 6233. In other words, the characterization of a return under section 6233 should be governed by its contents, not just its label. For instance, certain tax exempt entities are required to use a partnership return which disavows that they are filing as a partnership. See also Treas. Reg. 1.6031(a)(1)-1(a)(5)(Form 1065 filed for purposes of certain elections is not treated as a partnership return for purposes of section 6233).